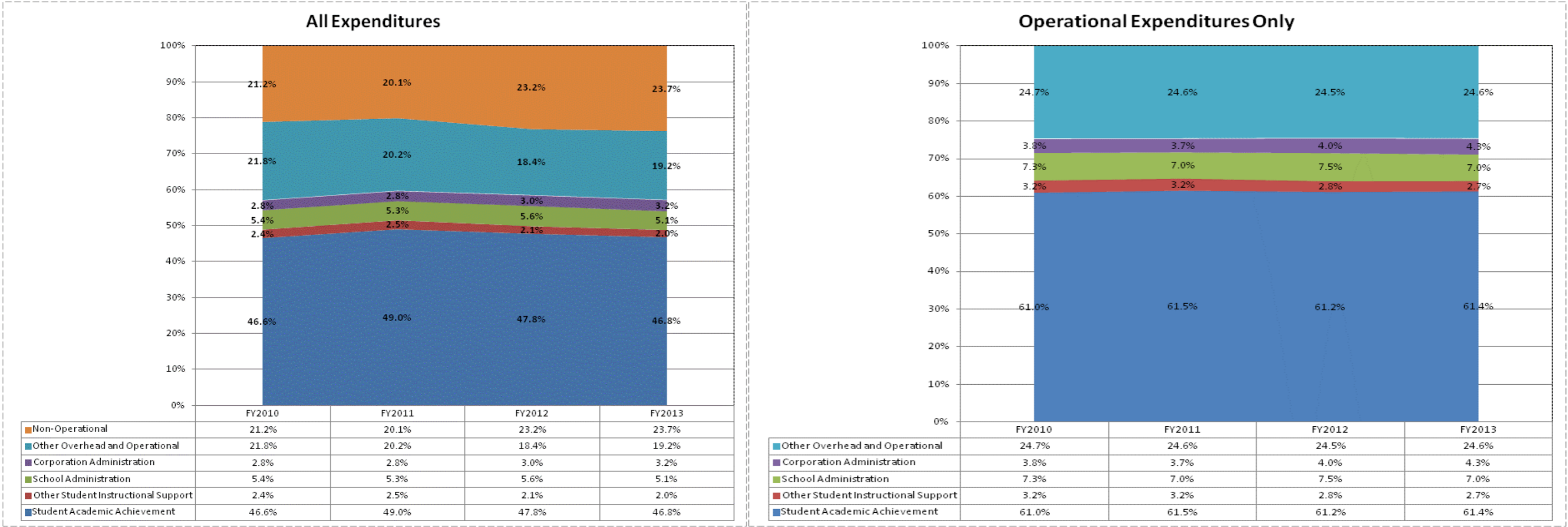


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Putnam Community Schools (6705)

South Putnam Community Schools (6705)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$6,897,437	42.3%	\$6,869,282	49.0%	\$6,869,359	47.8%	\$6,348,956	46.8%
Student Instructional Support	\$1,399,099	8.6%	\$1,096,738	7.8%	\$1,106,290	7.7%	\$968,402	7.1%
Overhead and Operational	\$3,094,371	19.0%	\$3,012,665	21.5%	\$3,073,559	21.4%	\$3,026,805	22.3%
Nonoperational	\$4,897,245	30.1%	\$3,050,852	21.7%	\$3,329,612	23.2%	\$3,215,377	23.7%
Grand Total	\$16,288,152		\$14,029,537		\$14,378,819		\$13,559,539	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	50.9%	56.8%	55.5%	54.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Putnam Community Schools (6705)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11100 Regular Programs; Elementary	\$1,812,689	\$2,937,871	\$2,879,259	\$2,328,103	28%	-21%	-19%
11300 Regular Programs; High School	\$1,297,061	\$2,112,412	\$2,102,095	\$2,365,276	82%	12%	13%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$27,000	\$18,634	\$21,466	\$22,979	-15%	23%	7%
11410 Vocational Education; Agriculture A	\$72,780	\$120,922	\$42,253	\$72,266	-1%	-40%	71%
11450 Vocational Education; Consumer and Homemaking	\$32,824	\$48,989	\$86,878	\$63,353	93%	29%	-27%
11590 Other Vocational Education Programs	\$126	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$2,297	\$1,448	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$5,386	\$219	\$1,706	\$6,510	21%	> 500%	282%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$18,003	\$1,981	\$1,717	N/A	-90%	-13%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$42,306	\$23,743	\$186	N/A	-100%	-99%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$4,612	\$426	N/A	N/A	-91%
12350 Physical Impairment; Homebound	\$1,935	\$3,518	\$3,400	\$192	-90%	-95%	-94%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$61,615	\$63,609	\$66,268	N/A	8%	4%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$5,605	\$0	\$0	N/A	-100%	N/A
12510 Culturally Different; Communication Disorders	\$40	\$55	\$667	\$0	-100%	-100%	-100%
12520 Culturally Different; Compensatory	\$0	\$25	\$0	\$0	N/A	-100%	N/A
12610 Learning Disability	\$208,601	\$401,205	\$425,433	\$439,204	111%	9%	3%
12810 Special Education Preschool	\$39,584	\$30,008	\$16,862	\$8,250	-79%	-73%	-51%
14300 Summer School Programs; High School	\$20,073	\$28,645	\$3,872	\$0	-100%	-100%	-100%
16200 Preventive Remediation	\$14,368	\$27,624	\$8,307	\$14,521	1%	-47%	75%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$215,947	\$261,765	\$242,024	\$248,052	15%	-5%	2%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$525,889	-\$3	\$0	\$0	-100%	N/A	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$190,324	\$261,684	\$165,644	N/A	-13%	-37%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$76,761	\$71,920	\$71,454	\$81,631	6%	14%	14%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$221,296	\$86,774	\$156,859	\$153,252	-31%	77%	-2%
22350 Instruction, Related Technology; Systems Operations	\$0	\$49,226	\$13,225	\$14,078	N/A	-71%	6%
22360 Instruction, Related Technology; Network Support	\$1,737	\$179,124	\$282,071	\$212,228	> 500%	18%	-25%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$975	\$303	N/A	N/A	-69%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$133,321	\$136,256	\$127,991	\$44,087	-67%	-68%	-66%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$47,849	\$6,560	\$4,414	\$2,392	-95%	-64%	-46%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$28,233	\$22,519	\$38,037	N/A	35%	69%
26497 2007 Account Code - Teachers Retirement Fund	\$232,088	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,989,651	\$6,869,282	\$6,869,359	\$6,348,956	27%	-8%	-8%
Student Instructional Support							
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$4,000	\$2,000	\$6,500	\$6,500	63%	225%	0%
21210 Guidance Services; Service Area Direction	\$2,025	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$234,045	\$230,428	\$178,393	\$140,914	-40%	-39%	-21%
21290 Guidance Services; Other Guidance Services	\$1,771	\$2,409	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$61,362	\$90,254	\$115,686	\$123,988	102%	37%	7%
21390 Health Services; Other Health Services	\$0	\$2,785	\$853	\$532	N/A	-81%	-38%
21990 Other Support Services, Students; Other Student Services	\$6,091	\$2,500	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$707,232	\$766,258	\$804,858	\$696,468	-2%	-9%	-13%
24900 Other Support Services, School Administration	\$0	\$104	\$0	\$0	N/A	-100%	N/A
Student Instructional Support Total	\$1,016,527	\$1,096,738	\$1,106,290	\$968,402	-5%	-12%	-12%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$89,242	\$38,479	\$51,581	\$34,609	-61%	-10%	-33%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Putnam Community Schools (6705)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
23150 Board of Education; Legal Services	\$0	\$0	\$3,680	\$0	N/A	N/A	-100%
23160 Board of Education; Promotion Expenses	\$200	\$738	\$1,045	\$1,461	> 500%	98%	40%
23210 Executive Administration; Office of The Superintendent	\$207,253	\$296,709	\$315,084	\$334,393	61%	13%	6%
23290 Executive Administration; Other Executive Administration Services	\$86,040	\$17,481	\$19,149	\$17,839	-79%	2%	-7%
25191 Other Fiscal Services; Refund of Revenue	\$2,993	\$1,424	\$765	\$12,097	304%	> 500%	> 500%
25192 Other Fiscal Services; Petty Cash	\$375	\$266	\$183	\$91	-76%	-66%	-50%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,155	\$911	\$5,827	\$4,879	323%	436%	-16%
25199 Other Fiscal Services; Other	\$0	\$2,495	\$21,515	\$13,560	N/A	444%	-37%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$1,966	\$0	\$0	N/A	-100%	N/A
25890 Other Technology Services	\$0	\$6,840	\$10,710	\$10,730	N/A	57%	0%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$55,122	\$62,721	\$62,997	\$61,804	12%	-1%	-2%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$686,980	\$964,917	\$973,946	\$822,869	20%	-15%	-16%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$9,535	\$9,679	\$72,805	\$14,120	48%	46%	-81%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$267,473	\$206,350	\$203,255	\$131,175	-51%	-36%	-35%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,691	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$54,929	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$53,518	\$94,349	\$102,010	\$105,619	97%	12%	4%
27010 Student Transportation; Service Area Direction	\$45,103	\$67,018	\$60,907	\$69,359	54%	3%	14%
27100 Student Transportation; Vehicle Operation	\$285,955	\$472,926	\$415,139	\$444,683	56%	-6%	7%
27200 Student Transportation; Monitoring Services	\$2,741	\$1,060	\$2,092	\$2,077	-24%	96%	-1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$217,205	\$238,400	\$239,199	\$268,849	24%	13%	12%
27400 Student Transportation; Purchase of School Buses	\$116,927	\$0	\$0	\$129,514	11%	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$21,716	\$20,028	\$7,344	\$7,601	-65%	-62%	3%
27700 Student Transportation; Contracted Transportation Services	\$808	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$0	\$11,348	\$7,892	\$4,506	N/A	-60%	-43%
31100 Food Services Operations; Service Area Direction	\$18,331	\$35,297	\$37,204	\$38,920	112%	10%	5%
31200 Food Services Operations; Food Preparation and Dispensing	\$143,795	\$171,256	\$171,829	\$164,507	14%	-4%	-4%
31400 Food Services Operations; Food Purchases	\$232,856	\$286,339	\$270,510	\$298,891	28%	4%	10%
31900 Other Food Services	\$3,195	\$3,670	\$16,890	\$32,651	> 500%	> 500%	93%
Overhead and Operational Total	\$2,606,138	\$3,012,665	\$3,073,559	\$3,026,805	16%	0%	-2%
Nonoperational							
33300 Civic Services	\$0	\$3,202	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$26,438	\$35,654	\$48,503	\$61,864	134%	74%	28%
33990 Other Community Services; Other	\$864	\$223	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$80,719	\$50,781	\$61,889	\$79,484	-2%	57%	28%
45100 Building Acquisition, Construction and Improvements	\$2,001,770	\$107,024	\$317,883	\$150,602	-92%	41%	-53%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$105,350	\$104,950	\$0	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$191,083	\$3,777	\$2,696	\$18,550	-90%	391%	> 500%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$52,962	\$40,103	\$14,567	\$12,245	-77%	-69%	-16%
51100 Debt Services; Principal on Debt; Bonds	\$244,485	\$34,292	\$120,000	\$125,000	-49%	265%	4%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$209,062	\$123,511	\$117,820	N/A	-44%	-5%
52200 Debt Services; Interest on Debt; Temporary Loans	\$82,537	\$37,753	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,989,000	\$1,545,000	\$1,697,225	\$1,887,186	-5%	22%	11%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$787,000	\$854,275	\$677,314	N/A	-14%	-21%
54200 Common School Fund; Principal	\$111,875	\$68,750	\$75,000	\$75,000	-33%	9%	0%
54250 Common School Fund; Interest	\$0	\$23,281	\$14,063	\$10,313	N/A	-56%	-27%
Nonoperational Total	\$4,887,082	\$3,050,852	\$3,329,612	\$3,215,377	-34%	5%	-3%
Prorated By Fund							
26491 2007 Account Code - PERF	\$106,192	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Putnam Community Schools (6705)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26492 2007 Account Code - Social Security	\$434,115	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$33,906	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,532,371	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$11,856	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$670,314	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,788,754	\$0	\$0	\$0	N/A	N/A	N/A